

2007 DRAFTING REQUEST

Bill

Received: **09/18/2007**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB: **05 AB 1084**

For: **Phil Montgomery (608) 266-5840**

By/Representing: **kristen**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Business - credits**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Montgomery@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Tax credit for sales tax paid for the right to purchase season admission to certain athletic events

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 09/18/2007	kfollett 09/21/2007					State
/1			natzke 09/24/2007		sbasford 09/24/2007	cduerst 10/03/2007	

FE Sent For:

<END>

10-29-2007
("1")

see attached

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/?	jkreye	1/15 f 9/21	nwn 9/21	nwn/rs 9/24			

FE Sent For:

<END>

Kreye, Joseph

From: Ruesch, Kristin
Sent: Tuesday, September 18, 2007 11:20 AM
To: Kreye, Joseph
Subject: Drafting Request

Joe,

Last session, you drafted LRB 3437/4 (AB 1084) for our office, which created an income or franchise tax credit for sales tax paid for the right to purchase season admission to athletic events sponsored by an institution of higher education.
<http://www.legis.state.wi.us/2005/data/AB-1084.pdf>

We would like to have LRB 3437/4 redrafted for the current session. If you have any questions, please do not hesitate to contact me.

Thank you,

Kristin

Kristin Ruesch
Office of Representative Phil Montgomery
Room 129 West, State Capitol
(608) 266-5841
(888) 534-0004

318411

2005 ASSEMBLY BILL 1084

in 9-18-07
D-N

March 2, 2006 – Introduced by Representatives MONTGOMERY and ALBERS. Referred to Committee on Ways and Means.

re gen

1 AN ACT *to amend* 71.05 (6) (a) 15., 71.21 (4), 71.26 (2) (a), 71.34 (1) (g), 71.45 (2)
2 (a) 10. and 77.92 (4); and *to create* 71.07 (3w), 71.10 (4) (cp), 71.28 (3w), 71.30
3 (3) (dm), 71.47 (3w) and 71.49 (1) (dm) of the statutes; **relating to:** an income
4 and franchise tax credit for sales tax paid for the right to purchase season
5 admission to athletic events sponsored by an institution of higher education.

Analysis by the Legislative Reference Bureau

This bill creates an income and franchise tax credit in an amount equal to the sales and use taxes that a taxpayer paid in the taxable year on the right to purchase season admission to athletic events sponsored by certain institutions of higher education. Generally, a "right to purchase" is an amount given to the institution that is greater than the actual cost of the seat at an athletic event. If the credit claimed by a taxpayer exceeds the taxpayer's tax liability, the state will not issue a refund check, but the taxpayer may carry forward any remaining credit to subsequent taxable years.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

ASSEMBLY BILL 1084

SECTION 1

1 SECTION 1. 71.05 (6) (a) 15. of the statutes is amended to read:

2 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
3 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3n), (3s), (3t), (3w), (5b), and (5d)
4 and not passed through by a partnership, limited liability company, or tax-option
5 corporation that has added that amount to the partnership's, company's, or
6 tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g).

7 SECTION 2. 71.07 (3w) of the statutes is created to read:

8 71.07 (3w) ATHLETIC EVENTS CREDIT. (a) *Definitions*. In this subsection:

- 9 1. "Claimant" means a person who files a claim under this subsection.
10 2. "Institution of higher education" has the meaning given in s. 36.32 (1).

11 (b) *Filing claims*. Subject to the limitations provided in this subsection, a
12 claimant may claim as a credit against the taxes imposed under ss. 71.02 and 71.08,
13 up to the amount of those taxes, an amount that is equal to the amount of the taxes
14 imposed under subch. III of ch. 77 that the claimant paid in the taxable year on the
15 right to purchase from an institution of higher education season admission to
16 athletic events sponsored by the institution that take place at a facility that is owned
17 or leased by the institution.

18 (c) *Limitations*. Partnerships, limited liability companies, and tax-option
19 corporations may not claim the credit under this subsection, but the eligibility for,
20 and the amount of, the credit are based on their payment of amounts described under
21 par. (b). A partnership, limited liability company, or tax-option corporation shall
22 compute the amount of credit that each of its partners, members, or shareholders
23 may claim and shall provide that information to each of them. Partners, members
24 of limited liability companies, and shareholders of tax-option corporations may
25 claim the credit in proportion to their ownership interests.

ASSEMBLY BILL 1084

(d) *Administration*. Section 71.28 (4) (e) to (h), as it applies to the credit under s. 71.28 (4), applies to the credit under this subsection.

SECTION 3. 71.10 (4) (^{cr}cp) of the statutes is created to read:

71.10 (4) (^{cr}cp) Athletic events credit under s. 71.07 (^{3y}3w).

SECTION 4. 71.21 (4) of the statutes is amended to read:

71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dm), (2ds), (2dx), (3g), (3n), (3s), (3t), (3w), and (5b) and passed through to partners shall be added to the partnership's income.

SECTION 5. 71.26 (2) (a) of the statutes is amended to read:

71.26 (2) (a) *Corporations in general*. The "net income" of a corporation means the gross income as computed under the Internal Revenue Code as modified under sub. (3) minus the amount of recapture under s. 71.28 (1di) plus the amount of credit computed under s. 71.28 (1), (3), (4), and (5) minus, as provided under s. 71.28 (3) (c) 7., the amount of the credit under s. 71.28 (3) that the taxpayer added to income under this paragraph at the time that the taxpayer first claimed the credit plus the amount of the credit computed under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), (3g), (3n), (3t), (3w), and (5b) and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, limited liability company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g) plus the amount of losses from the sale or other disposition of assets the gain from which would be wholly exempt income, as defined in sub. (3) (L), if the assets were sold or otherwise disposed of at a gain and minus deductions, as computed under the Internal Revenue Code as modified under sub. (3), plus or minus, as appropriate, an amount equal to the difference between the federal basis and Wisconsin basis of any asset sold, exchanged, abandoned, or

ASSEMBLY BILL 1084

1 otherwise disposed of in a taxable transaction during the taxable year, except as
2 provided in par. (b) and s. 71.45 (2) and (5).

3 SECTION 6. 71.28 (3w) of the statutes is created to read:

4 71.28 (3w) ATHLETIC EVENTS CREDIT. (a) *Definitions*. In this subsection:

5 1. "Claimant" means a person who files a claim under this subsection.

6 2. "Institution of higher education" has the meaning given in s. 36.32 (1).

7 (b) *Filing claims*. Subject to the limitations provided in this subsection, a
8 claimant may claim as a credit against the taxes imposed under s. 71.23, up to the
9 amount of those taxes, an amount that is equal to the amount of the taxes imposed
10 under subch. III of ch. 77 that the claimant paid in the taxable year on the right to
11 purchase from an institution of higher education season admission to athletic events
12 sponsored by the institution that take place at a facility that is owned or leased by
13 the institution.

14 (c) *Limitations*. Partnerships, limited liability companies, and tax-option
15 corporations may not claim the credit under this subsection, but the eligibility for,
16 and the amount of, the credit are based on their payment of amounts described under
17 par. (b). A partnership, limited liability company, or tax-option corporation shall
18 compute the amount of credit that each of its partners, members, or shareholders
19 may claim and shall provide that information to each of them. Partners, members
20 of limited liability companies, and shareholders of tax-option corporations may
21 claim the credit in proportion to their ownership interests.

22 (d) *Administration*. Subsection (4) (e) to (h), as it applies to the credit under
23 sub. (4), applies to the credit under this subsection.

24 SECTION 7. 71.30 (3) (dm) of the statutes is created to read:

25 71.30 (3) (dm) Athletic events credit under s. 71.28 (3w).

1 **SECTION 8.** 71.34 (1) (g) of the statutes is amended to read:

2 71.34 ~~(1)~~ (g) An addition shall be made for credits computed by a tax-option
3 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), (3), (3g),
4 (3n), (3t), (3w), and (5b) and passed through to shareholders.

5 **SECTION 9.** 71.45 (2) (a) 10. of the statutes is amended to read:

6 71.45 ~~(2)~~ (a) 10. By adding to federal taxable income the amount of credit
7 computed under s. 71.47 (1dd) to (1dx), (3n), (3w), and (5b) and not passed through
8 by a partnership, limited liability company, or tax-option corporation that has added
9 that amount to the partnership's, limited liability company's, or tax-option
10 corporation's income under s. 71.21 (4) or 71.34 (1) (g) and the amount of credit
11 computed under s. 71.47 (1), (3), (3t), (4), and (5).

12 **SECTION 10.** 71.47 ~~(3w)~~ ^{3y} of the statutes is created to read:

13 71.47 ~~(3w)~~ ^{3y} ATHLETIC EVENTS CREDIT. (a) *Definitions.* In this subsection:

14 1. "Claimant" means a person who files a claim under this subsection.

15 2. "Institution of higher education" has the meaning given in s. 36.32 (1).

16 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
17 claimant may claim as a credit against the taxes imposed under s. 71.43, up to the
18 amount of those taxes, an amount that is equal to the amount of the taxes imposed
19 under subch. III of ch. 77 that the claimant paid in the taxable year on the right to
20 purchase from an institution of higher education season admission to athletic events
21 sponsored by the institution that take place at a facility that is owned or leased by
22 the institution.

23 (c) *Limitations.* Partnerships, limited liability companies, and tax-option
24 corporations may not claim the credit under this subsection, but the eligibility for,
25 and the amount of, the credit are based on their payment of amounts described under

INSERT
5-11

ASSEMBLY BILL 1084

SECTION 10

par. (b). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

(d) *Administration*. Section 71.28 (4) (e) to (h), as it applies to the credit under s. 71.28 (4), applies to the credit under this subsection.

SECTION 11. 71.49 (1) (~~dm~~) of the statutes is created to read:

71.49 (1) (~~dm~~) Athletic events credit under s. 71.47 (3w).

SECTION 12. 77.92 (4) of the statutes is amended to read:

77.92 (4) "Net business income," with respect to a partnership, means taxable income as calculated under section 703 of the Internal Revenue Code; plus the items of income and gain under section 702 of the Internal Revenue Code, including taxable state and municipal bond interest and excluding nontaxable interest income or dividend income from federal government obligations; minus the items of loss and deduction under section 702 of the Internal Revenue Code, except items that are not deductible under s. 71.21; plus guaranteed payments to partners under section 707 (c) of the Internal Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3s), (3n), (3t), (3w), and (5b); and plus or minus, as appropriate, transitional adjustments, depreciation differences, and basis differences under s. 71.05 (13), (15), (16), (17), and (19); but excluding income, gain, loss, and deductions from farming. "Net business income," with respect to a natural person, estate, or trust, means profit from a trade or business for federal income tax purposes and includes net income derived as an employee as defined in section 3121 (d) (3) of the Internal Revenue Code.

INSERT
6-25

ASSEMBLY BILL 1084

SECTION 13. Initial applicability.

(1) This act first applies to taxable years beginning on January 1 of the year in which this subsection takes effect, except that if this subsection takes effect after July 31 this act first applies to taxable years beginning on January 1 of the year following the year in which this subsection takes effect.

(END)

D-Note

**2007-2008 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3184/?ins
JK:.....

Insert 2 - 6

1 **SECTION 1.** 71.05 (6) (a) 15. of the statutes is amended to read:
2 71.05 **(6)** (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
3 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3n), (3s), (3t), (3w), (3y), (5b), (5d),
4 ~~(and)~~ (5e), (5f), and (5h) and not passed through by a partnership, limited liability
5 company, or tax-option corporation that has added that amount to the partnership's,
6 company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g).

NOTE: NOTE: Subd. 15. is shown as affected by 3 acts of the 2005 Wisconsin legislature and as merged by the revisor under s. 13.93 (2) (c). The bracketed "and" was inserted by 2005 Wis. Act 479, but rendered surplusage by 2005 Wis. Act 483. Corrective legislation is pending. NOTE:

History: 1987 a. 312; 1987 a. 411 ss. 42, 43, 45, 47 to 49, 51 to 53; 1989 a. 31, 46; 1991 a. 2, 37, 39, 269; 1993 a. 16, 112, 204, 263, 437; 1995 a. 27, 56, 209, 227, 261, 371, 403, 453; 1997 a. 27, 35, 39, 237; 1999 a. 9, 32, 44, 54, 65, 167; 2001 a. 16, 104, 105, 109; 2003 a. 85, 99, 119, 135, 183, 255, 289, 321, 326; 2005 a. 22, 25, 216, 254, 335, 361, 479, 483; s. 13.93 (2) (c).

Insert 4 - 2

7 **SECTION 2.** 71.21 (4) of the statutes is amended to read:
8 71.21 **(4)** Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
9 (2dj), (2dL), (2dm), (2ds), (2dx), (3g), (3n), (3s), (3t), (3w), (3y), (5b), (5e), (5f), (5g), and
10 (5h) and passed through to partners shall be added to the partnership's income.

NOTE: NOTE: Sub. (4) is shown as affected by 4 acts of the 2005 Wisconsin legislature and as merged by the revisor under s. 13.93 (2) (c). NOTE:

History: 1987 a. 312, 411; 1989 a. 31; 1993 a. 112; 1995 a. 27, 400; 1997 a. 27; 2001 a. 16; 2003 a. 99, 135, 255, 326; 2005 a. 74, 361, 479, 483; s. 13.93 (2) (c).

11 **SECTION 3.** 71.26 (2) (a) of the statutes is amended to read:

12 71.26 **(2)** (a) *Corporations in general.* The "net income" of a corporation means
13 the gross income as computed under the Internal Revenue Code as modified under
14 sub. (3) minus the amount of recapture under s. 71.28 (1di) plus the amount of credit
15 computed under s. 71.28 (1), (3), (4), and (5) minus, as provided under s. 71.28 (3) (c)
16 7., the amount of the credit under s. 71.28 (3) that the taxpayer added to income
17 under this paragraph at the time that the taxpayer first claimed the credit plus the
18 amount of the credit computed under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm),
19 (1ds), (1dx), (3g), (3n), (3t), (3w), (3y), (5b), (5e), (5f), (5g), and (5h) and not passed
20 through by a partnership, limited liability company, or tax-option corporation that

1 has added that amount to the partnership's, limited liability company's, or
2 tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g) plus the amount
3 of losses from the sale or other disposition of assets the gain from which would be
4 wholly exempt income, as defined in sub. (3) (L), if the assets were sold or otherwise
5 disposed of at a gain and minus deductions, as computed under the Internal Revenue
6 Code as modified under sub. (3), plus or minus, as appropriate, an amount equal to
7 the difference between the federal basis and Wisconsin basis of any asset sold,
8 exchanged, abandoned, or otherwise disposed of in a taxable transaction during the
9 taxable year, except as provided in par. (b) and s. 71.45 (2) and (5).

~~NOTE: NOTE: Par. (a) is shown as affected by 4 acts of the 2005 Wisconsin legislature and as merged by the revisor under s. 13.93 (2) (c). NOTE:~~

~~History: 1987 a. 312; 1987 a. 411 ss. 22, 124 to 129; 1989 a. 31, 336; 1991 a. 37, 39, 221, 269; 1993 a. 16, 112, 246, 263, 399, 437, 491; 1995 a. 27, 56, 351, 371, 380, 428; 1997 a. 27, 37, 184, 237; 1999 a. 9, 65; 1999 a. 150 s. 672; 1999 a. 167, 194; 2001 a. 16, 38, 106, 109; 2003 a. 33, 85, 99, 135, 255, 326; 2005 a. 25, 74, 335, 361, 362, 479, 483; s. 13.93 (2) (c).~~

Insert 5 - 11

10 **SECTION 4.** 71.34 (1) (g) of the statutes is amended to read:

11 71.34 (1) (g) An addition shall be made for credits computed by a tax-option
12 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), (3), (3g),
13 (3n), (3t), (3w), (3y), (5b), (5e), (5f), (5g), and (5h) and passed through to shareholders.

~~NOTE: NOTE: Par. (g) is shown as affected by 4 acts of the 2005 Wisconsin legislature and as merged by the revisor under s. 13.93 (2) (c). NOTE:~~

~~History: 1987 a. 312; 1987 a. 411 ss. 18, 23, 146; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33, 99, 135, 255, 326; 2005 a. 25, 49, 74, 361, 479, 483; s. 13.93 (2) (c).~~

14 **SECTION 5.** 71.45 (2) (a) 10. of the statutes is amended to read:

15 71.45 (2) (a) 10. By adding to federal taxable income the amount of credit
16 computed under s. 71.47 (1dd) to (1dx), (3n), (3w), (3y), (5b), (5e), (5f), (5g), and (5h)
17 and not passed through by a partnership, limited liability company, or tax-option
18 corporation that has added that amount to the partnership's, limited liability
19 company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g) and
20 the amount of credit computed under s. 71.47 (1), (3), (3t), (4), and (5).

1 ~~NOTE: NOTE: NOTE: Subd. 10. is shown as affected by 4 acts of the 2005 Wisconsin legislature and as merged by the revisor under s. 13.93 (2) (c). NOTE:~~
~~History: 1987 a. 312; 1989 a. 31, 336, 359; 1991 a. 37, 39, 269; 1993 a. 16, 112, 263, 437; 1995 a. 27, 56, 371, 380; 1997 a. 27, 37, 237; 1999 a. 9, 65; 1999 a. 150 s. 672;~~
~~1999 a. 167, 194; 2001 a. 16, 38, 109; 2003 a. 37, 85, 99, 135, 255, 326; 2005 a. 74, 297, 335, 361, 479, 483; s. 13.93 (2) (c).~~

Insert 6 - 25

2 **SECTION 6.** 77.92 (4) of the statutes is amended to read:

3 77.92 (4) "Net business income," with respect to a partnership, means taxable
4 income as calculated under section 703 of the Internal Revenue Code; plus the items
5 of income and gain under section 702 of the Internal Revenue Code, including taxable
6 state and municipal bond interest and excluding nontaxable interest income or
7 dividend income from federal government obligations; minus the items of loss and
8 deduction under section 702 of the Internal Revenue Code, except items that are not
9 deductible under s. 71.21; plus guaranteed payments to partners under section 707
10 (c) of the Internal Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de),
11 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3s), (3n), (3t), (3w), (3y), (5b), (5e),
12 (5f), (5g), and (5h); and plus or minus, as appropriate, transitional adjustments,
13 depreciation differences, and basis differences under s. 71.05 (13), (15), (16), (17), and
14 (19); but excluding income, gain, loss, and deductions from farming. "Net business
15 income," with respect to a natural person, estate, or trust, means profit from a trade
16 or business for federal income tax purposes and includes net income derived as an
17 employee as defined in section 3121 (d) (3) of the Internal Revenue Code.

~~NOTE: NOTE: Sub. (4) is shown as affected by 4 acts of the 2005 Wisconsin legislature and as merged by the revisor under s. 13.93 (2) (c). NOTE:~~
~~History: 1989 a. 335; 1991 a. 39, 269; 1993 a. 16, 112, 490; 1995 a. 27, 209; 1997 a. 27; 1999 a. 9; 2001 a. 16; 2003 a. 99, 135, 255, 326; 2005 a. 74, 361, 479, 483; s. 13.93~~
~~(2) (c).~~

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3184/3dn

JK:...

Date

Representative Montgomery:

✓
This draft is based on 2005 Assembly Bill 1084.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3184/1dn
JK:kjf:nwn

September 21, 2007

Representative Montgomery:

This draft is based on 2005 Assembly Bill 1084.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov

Duerst, Christina

From: Ruesch, Kristin
Sent: Wednesday, October 03, 2007 2:14 PM
To: LRB.Legal
Subject: Draft Review: LRB 07-3184/1 Topic: Tax credit for sales tax paid for the right to purchase season admission to certain athletic events

Please Jacket LRB 07-3184/1 for the ASSEMBLY.

Barman, Mike

From: Barman, Mike
Sent: Monday, October 29, 2007 11:32 AM
To: Kreye, Joseph
Subject: RE: Expedited Fiscal Estimate - LRB 3184

Thanks Joe. I will submit the "early FE request" to DOA for assignment.

Mike

From: Kreye, Joseph
Sent: Monday, October 29, 2007 11:29 AM
To: Barman, Mike
Subject: FW: Expedited Fiscal Estimate - LRB 3184

Thanks Mike:

From: Ruesch, Kristin
Sent: Monday, October 29, 2007 11:28 AM
To: Kreye, Joseph
Subject: Expedited Fiscal Estimate - LRB 3184

Hi Joe,

We turned in LRB 3184 today, and we are hoping to get a fiscal estimate as soon as possible in order to hold a public hearing and possible exec within the next two weeks. If you could put in for an expedited fiscal estimate, we'd appreciate it.

Thank you,

Kristin

Kristin Ruesch
Office of Representative Phil Montgomery
Room 129 West, State Capitol
(608) 266-5841
(888) 534-0004